



光大永年

EVERBRIGHT GRAND CHINA ASSETS

Everbright Grand China Assets Limited

光大永年有限公司

(Incorporated in the British Virgin Islands with limited liability and

transferred by way of continuation into the Cayman Islands)

(於英屬維爾京群島註冊成立並以存續方式在開曼群島註冊的有限公司)

Stock Code 股份代號: 3699

2023 中期
報告
INTERIM REPORT





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CORPORATE INFORMATION

公司資料

BOARD OF DIRECTORS

Executive Directors

Mr. LIU Jia (*Chairman & Chief Executive Officer*)

Mr. MA Heming

Non-executive Directors

Ms. WANG Yun

Mr. ZHUANG Minrong

Independent Non-executive Directors

Mr. TSOI David

Mr. SHEK Lai Him Abraham

Mr. LEE Jor Hung

Mr. WANG Cheung Yue

COMPANY SECRETARY

Ms. TANG Yuk Ha

AUTHORISED REPRESENTATIVES

Mr. LIU Jia

Ms. TANG Yuk Ha

董事會

執行董事

劉嘉先生 (主席兼行政總裁)

馬賀明先生

非執行董事

王雲女士

莊民榮先生

獨立非執行董事

蔡大維先生

石禮謙先生

李佐雄先生

汪長禹先生

公司秘書

鄧玉霞女士

獲授權代表

劉嘉先生

鄧玉霞女士

AUDIT COMMITTEE

Mr. TSOI David (*Chairman*)
Mr. SHEK Lai Him Abraham
Mr. LEE Jor Hung

審核委員會

蔡大維先生 (主席)
石禮謙先生
李佐雄先生

REMUNERATION COMMITTEE

Mr. LEE Jor Hung (*Chairman*)
Mr. LIU Jia
Mr. WANG Cheung Yue

薪酬委員會

李佐雄先生 (主席)
劉嘉先生
汪長禹先生

NOMINATION COMMITTEE

Mr. SHEK Lai Him Abraham (*Chairman*)
Mr. MA Heming
Mr. LEE Jor Hung

提名委員會

石禮謙先生 (主席)
馬賀明先生
李佐雄先生

INVESTMENT COMMITTEE

Mr. LIU Jia (*Chairman*)
Mr. MA Heming
Mr. TSOI David
Mr. LEE Jor Hung
Mr. WANG Cheung Yue

投資委員會

劉嘉先生 (主席)
馬賀明先生
蔡大維先生
李佐雄先生
汪長禹先生

AUDITORS

Ernst & Young
Certified Public Accountants
Registered Public Interest Entity Auditor

核數師

安永會計師事務所
執業會計師
註冊公眾利益實體核數師

REGISTERED OFFICE

Maple Corporate Services Limited
P.O. Box 309, Ugland House
Grand Cayman
KY1-1104, Cayman Islands

註冊辦事處

Maple Corporate Services Limited
P.O. Box 309, Ugland House
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KY1-1104, Cayman Islands

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香港
灣仔告士打道56號
東亞銀行港灣中心
13樓1302室

PRINCIPAL BANKERS

Bank of China Limited
China Everbright Bank Co., Limited

主要往來銀行

中國銀行股份有限公司
中國光大銀行股份有限公司

LEGAL ADVISORS

As to Hong Kong Laws

Jingtian & Gongcheng LLP

法律顧問

有關香港法律

競天公誠律師事務所
所有法律責任合夥

**PRINCIPAL SHARE REGISTRAR AND
TRANSFER OFFICE**

Maples Fund Services (Cayman)
Limited
P.O. Box 1093, Boundary Hall
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Grand Cayman KY1-1102
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股份過戶登記總處

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Cricket Square
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**HONG KONG BRANCH SHARE REGISTRAR
AND TRANSFER OFFICE**

Tricor Investor Services Limited
17/F, Far East Finance Centre
16 Harcourt Road
Hong Kong

股份過戶登記香港分處

卓佳證券登記有限公司
香港
夏慤道16號
遠東金融中心17樓

STOCK CODE

3699

股份代號

3699

WEBSITE

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MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

The board (the “**Board**”) of directors (the “**Directors**”) of Everbright Grand China Assets Limited (the “**Company**”) is pleased to present the interim results of the Company and its subsidiaries (collectively, the “**Group**”) for the six months ended 30 June 2023.

FINANCIAL RESULTS

For the six months ended 30 June 2023, the Group’s revenue and profit attributable to equity shareholders of the Company amounted to approximately RMB22.1 million (2022: RMB27.1 million) and approximately RMB13.3 million (2022: RMB12.3 million), respectively.

BUSINESS REVIEW

The Group is principally engaged in the businesses of property leasing, the provision of property management services and the sales of properties held for sale.

For the six months ended 30 June 2023, the Group recorded a revenue of approximately RMB22.1 million (2022: RMB27.1 million), representing a decrease of approximately RMB5.0 million as compared to the same period last year, mainly due to the drop in the occupancy rate. Profit attributable to equity shareholders of the Company amounted

光大永年有限公司（「本公司」）董事（「董事」）會（「董事會」）欣然呈列本公司及其附屬公司（統稱「本集團」）截至2023年6月30日止六個月的中期業績。

財務業績

截至2023年6月30日止六個月，本集團的收益及本公司權益股東應佔溢利分別約為人民幣22.1百萬元（2022年：人民幣27.1百萬元）及約人民幣13.3百萬元（2022年：人民幣12.3百萬元）。

業務回顧

本集團的主要業務為物業租賃，提供物業管理服務及銷售持作出售物業。

截至2023年6月30日止六個月，本集團的收益約為人民幣22.1百萬元（2022年：人民幣27.1百萬元），較去年同期減少約人民幣5.0百萬元，主要由於租用率下跌所致。本公司權益股東應佔溢利約為人民幣13.3

to approximately RMB13.3 million (2022: RMB12.3 million), representing an increase of approximately RMB1.0 million as compared to the same period last year, mainly attributable to the rise in the valuation gains on investment properties. The basic earnings per share was approximately RMB0.03 (2022: RMB0.03). A review of the Group's business segments is set out below.

Property Leasing

As at 30 June 2023, the Group's property portfolio comprises three commercial buildings, namely, Everbright Financial Center, part of Everbright International Mansion and Ming Chang Building, which are located in Chengdu, Sichuan Province and Kunming, Yunnan Province, respectively, in the People's Republic of China (the "PRC" or "China"), with a total gross floor area of approximately 89,507 (31 December 2022: 89,507) square meters. For the six months ended 30 June 2023, the Group generated rental income of approximately RMB16.2 million (2022: RMB20.0 million), representing a decrease of approximately RMB3.8 million as compared to the same period last year, mainly due to the drop in the occupancy rate. The average occupancy rate of the properties was approximately 73% (2022: 86%) during the period.

百萬元(2022年:人民幣12.3百萬元),較去年同期增加約人民幣1.0百萬元,乃因投資物業的估值收益上升所致。每股基本盈利約為人民幣0.03元(2022年:人民幣0.03元)。本集團業務分部的回顧載列如下。

物業租賃

於2023年6月30日,本集團的物業組合包括三棟商業樓宇(即光大金融中心、光大國際大廈的部分物業及明昌大廈的部分物業),物業分別位於中華人民共和國(「中國」)四川省成都市及雲南省昆明市,總建築面積約為89,507(2022年12月31日:89,507)平方米。截至2023年6月30日止六個月,本集團的租金收入約為人民幣16.2百萬元(2022年:人民幣20.0百萬元),較去年同期減少約人民幣3.8百萬元,主要由於租用率下跌所致。於本期間,物業的平均租用率約為73%(2022年:86%)。

Property Management Service

The Group provided property management services for its properties, namely, Everbright Financial Center and Everbright International Mansion. During the period, revenue from the property management services was approximately RMB5.9 million (2022: RMB7.1 million), representing a decline of approximately RMB1.2 million as compared to the same period last year, mainly related to the rise in the vacancy rate of the properties.

Sale of Properties

There was no sale of property during the period ended 30 June 2023 (2022: Nil).

Investment Properties

The Group's investment properties primarily consist of land and/or buildings which are owned or held under a leasehold interest to earn rental income and/or for capital appreciation. As at 30 June 2023, the fair value of the investment properties was RMB959.5 million (31 December 2022: RMB954.1 million). For the six months ended 30 June 2023, the valuation gains on investment properties amounted to approximately RMB5.4 million (2022: RMB0.7 million), representing an increase of approximately RMB4.7 million as compared to the same period last year.

物業管理服務

本集團為其物業（即光大金融中心及光大國際大廈）提供物業管理服務。於本期間，物業管理服務的收益約為人民幣5.9百萬元（2022年：人民幣7.1百萬元），較去年同期下跌約人民幣1.2百萬元，主要由於物業的空置率上升所致。

物業銷售

於截至2023年6月30日止期間並無物業銷售（2022年：無）。

投資物業

本集團的投資物業主要包括擁有或按租賃權益持有以賺取租金收入及／或資本增值的土地及／或樓宇。於2023年6月30日，投資物業公允價值為人民幣959.5百萬元（2022年12月31日：人民幣954.1百萬元）。截至2023年6月30日止六個月，投資物業的估值收益約為人民幣5.4百萬元（2022年：人民幣0.7百萬元），較去年同期增加約人民幣4.7百萬元。

PROSPECTS

In the first half of 2023, the global economy has gradually shaken off the impact of the pandemic. However, factors such as persistent high interest rate, intensifying inflation and exchange rate fluctuations in the European and US markets, the ongoing Russia-Ukraine war and other unstable geopolitical elements continued to pose risks, hampering the overall business environment and impeding the recovery of the world economy. Despite the impact of multiple adverse factors, according to the National Bureau of Statistics of China, in the first half of 2023, the gross floor area of newly started residential projects in China amounted to approximately 363 million square meters, representing a decrease of 24.9%; the gross floor area of completed buildings amounted to approximately 339 million square meters, a year-on-year increase of 19%; and the gross floor area of completed residential properties amounted to approximately 246 million square meters, a year-on-year increase of 18.5%.

展望

2023年上半年環球經濟已逐步走出疫情陰霾，但歐美市場息口高企、通脹加劇、貨幣匯率波動、俄烏戰爭未平息等地沿因素不穩等風險，仍困擾整體經營環境，窒礙世界經濟復甦。儘管受到多重不利因素影響，但國家統計局公佈，2023年上半年全國住宅新開工面積約3.63億方米，下降24.9%；房屋竣工面積約3.39億方米，按年增長19%；及住宅竣工面積約2.46億方米，按年增長18.5%。

Despite the relatively subdued consumer sentiment in mainland China and the lack of significant pickup in the real estate market, the central government remained committed to driving economic growth by introducing a series of revitalization policies, which are expected to stimulate the housing and rental markets and bring a positive impact on stabilizing the growth of property management industry. Looking ahead, the real estate market is expected to continue its steady development in the medium to long term with appropriate market adjustment.

During the period under review, the Group's tenants, lease contracts, and occupancy rates have remained relatively stable. Although market fluctuations may persist in the second half of the year, we anticipate that with the stable business performance of our clients and the stability of our lease contracts, the occupancy rate has likely reached its bottom and will remain stable or gradually improve in the future, and the rental prices will also continue to stabilize.

縱使內地消費意欲仍相對低迷，房地產市場亦未有太大起色，不過中央政府繼續大力推動經濟增長，陸續推出振興經濟政策，預料對樓市及租賃市場帶來刺激，對穩定物業管理行業增長亦能發揮正面作用；展望未來，房地產市場於中長線將能隨市場調整到位而繼續平穩發展。

回顧期內，本集團旗下租戶、租務合同及租用率皆相對穩定；預期下半年市場或雖仍有波動，但在客戶經營情況穩健及本集團的出租合約穩定的情況下，相信租用率已見底，預期未來將處於平穩或逐步回升，租金走勢亦將持續回穩。

Moreover, the rising interest rates in the global market and the general perception that the interest rate hike will persist in near future have led to market concerns about the potential pressure on the real estate sector, which in turn affects the development of the property management market. However, leveraging our abundant cash reserves and absence of debt, the Group is well-positioned to capitalize on the high interest rate environment to generate more interest income.

此外，外圍市場息率走高，市場亦普遍估計短期內加息周期尚未結束，令市場憂慮對房地產行業帶來壓力，從而拖累物業管理市場發展。不過，由於本集團現金充裕，而且並無負債，因此在高息環境有利增加利息收入。

Given the unstable international environment, the Group maintains a cautious approach towards acquiring overseas properties. On the contrary, should opportunities arise in mainland China, the Group will consider acquisition of high-quality projects to diversify our business portfolio and generate long-term investment returns. In fact, as estimated by China Index Academy, it is expected that by 2025, there will be a demand for improved property management for nearly 30 billion square meters of buildings nationwide. Moreover, in recent years, the gross floor area of residential properties completed in Guangdong Province has accounted for approximately 8% of the total national market volume, and the Greater Bay Area holds a substantial market share in China's property management industry. With a population of 80 million people in the area, the sheer scale of the residential market is already impressive, thus presenting huge market potential when combined with the development of commercial and office spaces.

由於國際環境不穩定，本集團對收購海外物業持觀望態度，但在中國內地，若有合適的優質項目，本集團會考慮收購，以豐富業務組合，並帶來長遠投資回報。事實上，據中國指數研究院測算，預期至2025年全國將有接近300億平方米的樓宇需要獲得更好的物業管理。同時，近年廣東省建成的商品房面積佔全國市場總量的8%左右，而且大灣區在中國的物管行業的市場份額較高，區內人口高達8,000萬人，單是住宅市場已非常可觀，加上商業和辦公空間的發展，市場發展機遇相當龐大。

Looking ahead, although the impact of the pandemic has gradually subsided, the overall economy has yet to return to the pre-pandemic level. Therefore, the Group will remain prudent towards the business environment in the second half of the year. The Group plans to continue expanding the scale of property management services in the second half of 2023 and will pursue three key development strategies of increasing leasing activities, optimizing capital management, and exploring new investment opportunities. By increasing leasing volume and utilizing our funds prudently, we aim to achieve stable and robust investment growth.

Meanwhile, the Group will continue to leverage the synergies of China Everbright Group and the strong brand recognition of “Everbright” to enhance our brand influence and bargaining power in the capital market. We will further develop diversified value-added services to increase revenue and enhance our sustainable development capabilities. Furthermore, we will actively optimize and enhance our service quality and user experience in order to further strengthen our competitiveness and resilience, and strive to achieve long-term, stable and abundant profits for our shareholders.

展望未來，雖然疫情對經濟帶來的衝擊已逐步減退，但整體狀況仍未回復至疫情前水平，故此本集團對下半年的經營環境仍傾向較審慎的態度。本集團計劃於2023下半年將持續擴大物業管理服務的經營規模，並繼續把握三大發展方針：增加租務、優化資金管理及尋找新投資機會，增加出租量及運用資金作穩健的投資。

同時，本集團將繼續透過中國光大集團的協同效應和「光大」品牌的知名度，提高品牌影響力和資本市場議價能力，繼續發展多元化增值服務，以增加收入，提升可持續發展的能力；並積極優化升級服務品質和使用者的體驗，務求進一步鞏固自身競爭力及抗風險能力，致力為股東爭取長遠、穩健和豐盛的利潤。

LIQUIDITY AND FINANCIAL RESOURCES

As at 30 June 2023, the Group's total equity was approximately RMB972.7 million (31 December 2022: RMB965.3 million). The Group maintained cash and bank balances of approximately RMB224.0 million (31 December 2022: RMB214.9 million). The Group's current assets, current liabilities and net current assets were approximately RMB237.6 million, RMB32.8 million and RMB204.8 million (31 December 2022: RMB222.9 million, RMB22.6 million and RMB200.3 million), respectively. The increase in current assets was mainly due to the rise in cash and bank balances, and the increase in current liabilities was mainly due to the growth in the dividend payable.

The working capital and long-term funding required by the Group are primarily derived from income generated from the core business operations. The Group's gearing ratio, being measured by the Group's total liabilities over its total assets, was 19.0% (31 December 2022: 18.3%). The slight increase is mainly due to the increment in trade and other payables. The Group's liquidity position was well-managed.

流動資金及財務資源

於2023年6月30日，本集團權益總額約為人民幣972.7百萬元（2022年12月31日：人民幣965.3百萬元）。本集團持有現金及銀行結餘約為人民幣224.0百萬元（2022年12月31日：人民幣214.9百萬元）。本集團的流動資產，流動負債及流動資產淨額分別約為人民幣237.6百萬元，人民幣32.8百萬元及人民幣204.8百萬元（2022年12月31日：人民幣222.9百萬元，人民幣22.6百萬元及人民幣200.3百萬元）。流動資產增加主要由於現金及銀行結餘上升，而流動負債增加主要由於應付股息的增長。

本集團所需的營運資金及長期資金主要來自核心業務營運產生的收入。本集團的資本負債比率（按本集團總負債除以總資產計量）為19.0%（2022年12月31日：18.3%）。輕微增加的主因是貿易及其他應付款項增長。本集團的流動資金狀況良好。

To manage the liquidity risk, an adequate level of cash and cash equivalents that the Group considers sufficient to finance its operations and mitigate the effects of fluctuations in cash flow has been maintained. The net current assets position and utilisation of borrowings are also regularly monitored by the Group to ensure efficient use of the available banking facilities and compliance with the loan covenants.

CHARGES ON GROUP ASSETS

As at 30 June 2023, the Group had no charged assets (31 December 2022: Nil).

FOREIGN EXCHANGE

The Group's transactions, monetary assets and liabilities are principally denominated in Renminbi. The management of the Group is of the opinion that the Group has not experienced any material difficulties or effects on its operations or liquidity as a result of the fluctuations in currency exchange rates during the period. Therefore, the Group did not engage in any hedging activities.

為管理流動資金風險，本集團認為已保持足以支付本集團營運並減輕現金流量波動影響的充足現金及現金等價物水平。本集團的流動資產淨額狀況及借貸的使用情況亦受到本集團的定期監控，確保有效使用可用的銀行融資及遵守貸款契據。

本集團資產抵押

於2023年6月30日，本集團沒有已抵押的資產（2022年12月31日：無）。

外匯風險

本集團交易、貨幣資產及負債主要以人民幣計值。本集團管理層認為，本集團於本期間並未因貨幣匯率波動而於營運或流動資金方面遭遇任何重大困難或影響。因此，本集團並未從事任何對沖活動。

CONTINGENT LIABILITY

As at 30 June 2023, the Group had no contingent liability (31 December 2022: Nil).

CAPITAL STRUCTURE

There was no material change in the capital structure of the Company during the six months ended 30 June 2023, and the Company's capital included ordinary shares and other reserves. Details of the movements in the Company's share capital are set out in note 16 to the Condensed Consolidated Interim Financial Information on page 78 of this interim report.

PLANS FOR MATERIAL CAPITAL INVESTMENTS

The Group plans to invest in capacity expansion and pursue suitable investment projects to capitalise the potential growth of the Group's businesses in the coming years in the manner set out in the section headed "Future Plans and Use of Proceeds" in the prospectus of the Company dated 29 December 2017 ("**Prospectus**"). Such source of funding would be primarily from the external resources.

或有負債

於2023年6月30日，本集團並無任何或有負債（2022年12月31日：無）。

資本架構

截至2023年6月30日止六個月，本公司的資本架構概無重大變動，本公司的資本包括普通股及其他儲備。有關本公司股本變動的詳情載於本中期報告第78頁簡明綜合中期財務資料附註16。

重大資本投資計劃

本集團計劃投資於產能擴張及追求合適的項目，以按本公司日期為2017年12月29日的招股章程（「招股章程」）「未來計劃及所得款項用途」一節所載之方式，為本集團於未來數年的業務帶來潛在資本化增長。該等資金來源主要來自外部資源。

SIGNIFICANT INVESTMENTS HELD, MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES

There were no significant investments held, nor was there any material acquisitions or disposals of subsidiaries during the reporting period.

IMPORTANT EVENTS AFTER THE REPORTING PERIOD

Save as disclosed elsewhere in this interim report, there was no important event affecting the Group which occurred after the reporting period.

USE OF NET PROCEEDS FROM THE LISTING

The net proceeds raised from the global offering on 16 January 2018 (the “**Listing Date**”), after deducting relevant listing expenses, was approximately RMB116.1 million (“**Net Proceeds**”). Up to 30 June 2023, the Group had used approximately RMB15.1 million (31 December 2022: RMB14.8 million) of the Net Proceeds for the purposes as set out in the section headed “Future Plans and Use of Proceeds” in the Prospectus.

所持重大投資、重大收購及 出售附屬公司

於報告期間概無持有重大投資，亦無任何重大附屬公司的收購或出售事項。

報告期後重大事件

除本中期報告其他地方披露外，報告期後並無發生影響本集團的重大事件。

上市所得款項淨額的用途

於2018年1月16日（「**上市日期**」）來自全球發售的所得款項淨額（經扣除相關上市開支）約為人民幣116.1百萬元（「**所得款項淨額**」）。直至2023年6月30日，本集團已動用所得款項淨額約人民幣15.1百萬元（2022年12月31日：人民幣14.8百萬元）用作招股章程「未來計劃及所得款項用途」一節所載的用途。

MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

管理層討論及分析(續)

		Amount utilised up to 31 December 2022 直至2022年 12月31日	Utilised during the period ended 30 June 2023 截至2023年 6月30日	Amount utilised up to 30 June 2023 直至2023年 6月30日	Unutilised Net Proceeds as at 30 June 2023 於2023年 6月30日的 未動用所得 款項淨額	Expected timeline for utilising the remaining Net Proceeds ^(Note) 預計動用餘下所得款項 淨額的時間表 ^(附註)
Net Proceeds	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	
Acquisition of properties in the major cities of the United Kingdom ("U.K.") 於英國(「英國」)的 主要城市收購物業	92,904	3,162	—	3,162	89,742	Expected to be fully utilised on or before 31 December 2024 預期於2024年12月31日 或之前悉數動用
Upgrade in building facilities and/ or renovating the properties of the Group 升級建造設施及/或 翻新本集團的物業	11,613	7,483	295	7,778	3,835	Expected to be fully utilised on or before 31 December 2024 預期於2024年12月31日 或之前悉數動用
Working capital and general corporate purposes 營運資金及一般企業用途	11,613	4,140	—	4,140	7,473	N/A 不適用
Total 總計	116,130	14,785	295	15,080	101,050	

Note: The expected timeline for fully utilizing the unutilised Net Proceeds is based on the best estimations of the future market conditions made by the Group and is subject to change based on the current and future development of the market condition.

As at 30 June 2023, the unutilised Net Proceeds was approximately RMB101.0 million (31 December 2022: RMB101.3 million).

As the COVID-19 pandemic gradually subsides in the second half of 2022, the travel and quarantine restrictions were gradually lifted near the end of 2022. The Group has resumed site visits and will continue conducting market research and liaising with property agents in order to acquire property in London that fit the Group's selection criteria and development strategy. Taking into account that the U.K. economy is expected to enter into recession in 2023, the time required to identify potential targets which fit the property selection criteria and development strategy of the Group and the time required to complete such acquisition, it is expected that the remaining amount of the unutilised Net Proceeds allocated for acquisition of properties in major cities of the U.K. will be fully utilised by the end of 2024.

附註：悉數動用未動用所得款項淨額的預期時間表乃基於本集團對未來市況的最佳估計，該時間表可根據目前及未來市況的發展而改變。

於2023年6月30日，未動用所得款項淨額約為人民幣101.0百萬元（2022年12月31日：人民幣101.3百萬元）。

由於2022年下半年新型冠狀病毒疫情放緩，旅行及檢疫限制於接近2022年底逐步取消。本集團已恢復實地考察，並將繼續進行市場調研及與物業代理聯繫，以在倫敦收購符合本集團選擇標準及發展戰略的物業。經考慮英國經濟預計於2023年陷入衰退，尋找符合本集團物業選擇標準及發展戰略的潛在目標所需的時間及完成該項收購所需的時間，預計分配用於收購英國主要城市物業的未動用所得款項淨額的餘額將於2024年底前悉數動用。

The Group has gradually conducted renovation work on the properties to enhance its competitiveness and meet the needs of existing and potential tenants. Considering our development strategies and the time required to undergo upgrades and renovation, it is expected that the remaining amount of the unutilised Net Proceeds allocated for upgrading building facilities and/or renovating the properties of the Group will be fully utilised by the end of 2024.

Going forward in 2023, the Directors will closely monitor the current and future market development to evaluate its business objectives and to apply the unutilised Net Proceeds according to the changing market condition to create greater value for the shareholders of the Company (the “**Shareholders**”).

The unutilised Net Proceeds will be applied according to the purposes set out in the section headed “Future Plans and Use of Proceeds” of the Prospectus. The Directors considered that it would be in the best interest of the Group to deposit such funds temporarily in the bank accounts to earn interest income and are not aware of any material change to the proposed use of the proceeds as at the date of this report.

本集團已逐步對物業進行翻新工程，以提高競爭力，並滿足現有及潛在租戶的需求。考慮到發展戰略及進行升級及翻新所需時間，預計分配用於升級建築設施及／或翻新本集團物業的未動用所得款項淨額的餘額將於2024年底前悉數動用。

展望2023年，董事將密切留意目前及未來市場發展，以評估業務目標並根據不斷變化的市況應用未動用所得款項淨額，為本公司股東（「**股東**」）創造更大價值。

未動用的所得款項淨額將按招股章程「未來計劃及所得款項用途」一節所述用途應用。於本報告日期，董事認為將該等款項暫時存放於銀行賬戶中賺取利息收入符合本集團的最佳利益，亦不知悉所得款項計劃建議用途有任何重大變動。

EMPLOYEES AND EMOLUMENT POLICY

As at 30 June 2023, the Group employed a total of 136 (2022: 138) employees and appointed 8 (2022: 8) Directors. During the reporting period, total staff costs, including Directors' emoluments, of the Group were approximately RMB6.6 million (2022: RMB6.4 million). The Group reviews the remuneration policies and packages on a regular basis and makes necessary adjustment commensurate with the remuneration level in the industry. In addition to a basic monthly salary, discretionary bonuses are offered to staff with outstanding performance. The Group also offers other employee benefits such as medical insurance and retirement benefits scheme.

The emoluments of the Directors have been reviewed by the remuneration committee of the Company, having regard to the Company's operation results, market competitiveness, individual performance and achievement, and approved by the Board.

僱員及薪酬政策

於2023年6月30日，本集團共僱用136（2022年：138）名僱員及委任8（2022年：8）名董事。於報告期間，本集團的僱員成本總額（包括董事酬金）約為人民幣6.6百萬元（2022年：人民幣6.4百萬元）。本集團定期檢討薪酬政策及福利，並作出與行業薪酬水平相稱的必要調整。除基本月薪外，本集團亦向表現優異的僱員提供酌情花紅。本集團亦提供其他僱員福利，包括醫療保險及退休保障計劃。

董事的薪酬已由本公司薪酬委員會根據本公司的經營業績、市場競爭力、個人表現及成就進行檢討，並由董事會批准。

DISCLOSURE OF INTERESTS

權益披露

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 June 2023, none of the Directors or chief executives of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (“SFO”)) (which was required to be notified to the Company and the Stock Exchange of Hong Kong Limited (“**Stock Exchange**”) pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which is taken or deemed to have under such provisions of the SFO), or which was required to be entered in the register referred to therein pursuant to Section 352 of the SFO, or which was otherwise required to be notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (“**Model Code**”) set out in Appendix 10 to the Rules Governing the Listing of Securities on the Stock Exchange (the “**Listing Rules**”).

董事及主要行政人員於股份、相關股份及債權證中的權益及淡倉

於2023年6月30日，本公司董事或主要行政人員概無於本公司或其任何相聯法團（定義見證券及期貨條例（「**證券及期貨條例**」）第XV部）的股份、相關股份或債權證中擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及香港聯合交易所有限公司（「**聯交所**」）的任何權益或淡倉（包括根據證券及期貨條例該等條文被當作或視作擁有的權益或淡倉），或根據證券及期貨條例第352條須載列於當中所述登記冊的任何權益或淡倉，或根據聯交所證券上市規則（「**上市規則**」）附錄10所載上市發行人董事進行證券交易的標準守則（「**標準守則**」）須知會本公司及聯交所的任何權益或淡倉。

**SUBSTANTIAL SHAREHOLDERS' INTERESTS
AND SHORT POSITIONS IN SHARES,
UNDERLYING SHARES AND DEBENTURES**

主要股東於股份、相關股份
及債權證中的權益及淡倉

As at 30 June 2023, to the knowledge of the Directors, the interests or short positions of the following persons (which are not Directors or chief executives of the Company) in the shares or underlying shares of the Company, which were required to be disclosed to the Company pursuant to Divisions 2 and 3 of Part XV of the SFO or recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO, or as otherwise notified to the Company and the Stock Exchange, were as follows:

於2023年6月30日，就董事所知，以下人士（非本公司董事或主要行政人員）於本公司股份或相關股份所擁有根據證券及期貨條例第XV部第2及第3分部須向本公司披露或根據證券及期貨條例第336條須記錄於本公司所存置登記冊或須另行知會本公司及聯交所的權益或淡倉如下：

Name	Notes	Capacity	Number of Ordinary Shares interested	Approximate percentage of the Company's issued share capital ^(Note 1)
名稱	附註	身份	擁有權益之普通股數目	佔本公司已發行股本概約百分比 ^(附註1)
Lucky Link Investments Limited ("Lucky Link") 彩連投資有限公司(「彩連」)	2	Beneficial owner 實益擁有人	297,900,000	67.49%
Top Charm Investments Limited ("Top Charm") 領美投資有限公司(「領美」)	2	Beneficial owner 實益擁有人	33,100,000	7.50%

DISCLOSURE OF INTERESTS (Continued)

權益披露(續)

Name	Notes	Capacity	Number of Ordinary Shares interested	Approximate percentage of the Company's issued share capital <small>(Note 1)</small>
名稱	附註	身份	擁有權益之 普通股數目	佔本公司 已發行股本概約 百分比 <small>(附註1)</small>
Capital Century Company Limited (" Capital Century ") 國際永年有限公司 (「國際永年」)	2	Interests in controlled corporation 受控法團權益	331,000,000	74.99%
China Everbright Holdings Company Limited (" CE Hong Kong ") 中國光大集團有限公司 (「中國光大(香港)」)	3	Interests in controlled corporation 受控法團權益	331,000,000	74.99%
China Everbright Group Limited (" China Everbright Group ") 中國光大集團股份公司 (「中國光大集團」)	4	Interests in controlled corporation 受控法團權益	331,000,000	74.99%
Central Huijin Investment Ltd. (" Huijin ") 中央匯金投資有限責任公司 (「匯金」)	5	Interests in controlled corporation 受控法團權益	331,000,000	74.99%

DISCLOSURE OF INTERESTS (Continued)

權益披露 (續)

Notes:

附註：

- | | |
|--|--|
| (1) Based on 441,400,000 shares of the Company ("Shares") in issue as at 30 June 2023. | (1) 以於2023年6月30日已發行的441,400,000股本公司股份（「股份」）為基礎。 |
| (2) Lucky Link and Top Charm directly hold approximately 67.49% and 7.50% of the total issued Shares, respectively, Capital Century holds 100% shares in Lucky Link and Top Charm and is therefore deemed to be interested in 297,900,000 and 33,100,000 Shares held by Lucky Link and Top Charm, respectively. | (2) 彩連及領美分別直接持有已發行股份總數的約67.49%及7.50%。國際永年持有彩連及領美的全部股份，因此被視作擁有彩連及領美分別所持的297,900,000股及33,100,000股股份的權益。 |
| (3) CE Hong Kong is an indirect controlling shareholder of Lucky Link and Top Charm. CE Hong Kong directly holds 99.997% shares in Capital Century, 0.3% of which is held on trust for the National Administrative Bureau of State Owned Property, and indirectly holds 0.003% shares in Capital Century through Everbright Investment & Management Limited. Therefore, CE Hong Kong is deemed to be interested in 297,900,000 and 33,100,000 Shares held by Lucky Link and Top Charm, respectively. | (3) 中國光大（香港）為彩連及領美的間接控股股東。中國光大（香港）直接持有國際永年99.997%的股份（其中0.3%乃以信託方式代國家國有資產管理局持有），並透過光大投資管理有限公司間接持有國際永年0.003%的股份。因此，中國光大（香港）被視作擁有彩連及領美分別所持的297,900,000股及33,100,000股股份的權益。 |
| (4) China Everbright Group holds 100% shares in CE Hong Kong and is therefore deemed to be interested in 297,900,000 and 33,100,000 Shares held by Lucky Link and Top Charm, respectively. | (4) 中國光大集團持有中國光大（香港）的全部股份，因此被視作擁有彩連及領美分別所持的297,900,000股及33,100,000股股份的權益。 |
| (5) Huijin is indirectly wholly-owned by the State Council of the PRC and holds 63.16% equity interest in China Everbright Group. It is deemed to be interested in 297,900,000 and 33,100,000 Shares held by Lucky Link and Top Charm, respectively. | (5) 匯金由中國國務院間接全資擁有，並持有中國光大集團63.16%的股權。其被視作擁有彩連及領美分別所持的297,900,000股及33,100,000股股份的權益。 |

DISCLOSURE OF INTERESTS (Continued)

權益披露 (續)

Save as disclosed above, as at 30 June 2023, the Company had not been notified by any persons (other than the Directors or chief executive of the Company) who had interests or short positions in the Shares or underlying shares or debentures of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were required, pursuant to section 336 of the SFO, to be recorded in the register referred to therein.

除上文所披露者外，於2023年6月30日，本公司並不知悉任何人士（董事或本公司主要行政人員除外）於本公司股份或相關股份或債權證中擁有根據證券及期貨條例第XV部第2及第3分部條文須向本公司披露的權益或淡倉，或根據證券及期貨條例第336條須記錄於當中所述登記冊的權益或淡倉。

CORPORATE GOVERNANCE

The Board is committed to maintaining statutory and regulatory standards and adherence to the principles of corporate governance with emphasis on transparency, independence, accountability and responsibility. The Board reviews its corporate governance practices from time to time in order to meet the rising expectations of Shareholders and comply with increasingly stringent regulatory requirements, and to fulfill its commitment to excellence in corporate governance.

The Board has established the Group's purpose, values and strategy, and satisfy itself that these and the Group's culture are aligned. All Directors must act with integrity, lead by example, and promote the desired culture. The Board should instil such culture into the Company and continually reinforce across our Company's values of acting lawfully, ethically and responsibly.

A healthy corporate culture set up by the Group, including integrity and accountability, is vital for the Company to achieve its vision and mission towards sustainable growth. It is the Board's role to foster a corporate culture with core principles to guide the behaviours of its employees, and ensure that the Company's vision, values and business strategies are aligned to it.

企業管治

董事會致力維持有關法定及監管標準，並緊守企業管治之原則，強調透明、獨立、問責及負責。董事會不時檢討其企業管治常規以達到股東不斷提高之期望和符合日趨嚴謹之監管要求，並實踐董事會對堅守優越企業管治之承諾。

董事會已制訂本集團的宗旨、價值及策略，並確保與本集團的文化一致。所有董事行事須持正不阿、以身作則，致力推廣企業文化。董事會應確保該文化將向本公司上下灌輸，並不斷加強行事合乎法律、道德和責任的理念。

本集團營造健康的企業文化（包括誠信及負責），對於本公司實現其可持續增長願景及使命而言十分重要。董事會有責任營造揉合核心原則的企業文化，從而為員工的行為提供指引，確保本公司的願景、價值觀及業務策略與本公司文化保持一致。

The Company has adopted the Corporate Governance Code (the “**CG Code**”) contained in Appendix 14 to the Listing Rules as its own code of corporate governance throughout the six months ended 30 June 2023. The Company has complied with all applicable code provisions of the CG Code set out therein, except for CG Code provision C.2.1.

Pursuant to CG Code provision C.2.1, the roles of the chairman and the chief executive should be separate and should not be performed by the same individual. The division of responsibilities between the chairman and chief executive should be clearly established and set out in writing.

The roles of the chairman and the chief executive officer (“**CEO**”) of the Company are not separated and are performed by the same individual. Mr. Liu Jia (“**Mr. Liu**”) has acted as both the chairman and the CEO since the Listing Date. Since Mr. Liu has a wealth of experience in real estate investment, operations and investment projects, taking into account the consistent leadership within the Group and in order to enable more effective and efficient overall strategic planning and continuation of the implementation of such plans, the Directors consider that Mr. Liu is the best candidate for both positions and the present arrangements are beneficial and in the interests of the Group and the Shareholders as a whole.

於截至2023年6月30日止六個月期間，本公司已採納上市規則附錄十四所載的企業管治守則（「**企業管治守則**」）作為其自身的企業管治守則。本公司已遵守企業管治守則所有適用的守則條文，惟偏離了企業管治守則條文第C.2.1條除外。

根據企業管治守則條文第C.2.1條，主席與行政總裁的角色應有所區分且不應由同一人兼任。主席與行政總裁之間的職責分工應明確規定並以書面陳述。

本公司主席與行政總裁（「**行政總裁**」）的角色並未分開，並由同一人擔任。劉嘉先生（「**劉先生**」）自上市日期起擔任主席兼行政總裁。由於劉先生在房地產投資、營運及投資項目方面的經驗豐富，考慮到本集團的貫徹領導，亦為使整體策略規劃更有效、高效並持續執行有關計劃，董事認為劉先生為此兩個職位的最佳人選，且現時安排符合本集團及股東的整體利益。

As the Board currently comprises two Executive Directors (including Mr. Liu), two Non-executive Directors and four Independent Non-executive Directors, therefore the Directors are of the view that there is a fairly strong independence element in its composition and an appropriate delegation of authorities to the management. The Board shall nevertheless review the arrangement from time to time to ensure that it is appropriate to the Group's circumstances.

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code as set out in Appendix 10 to the Listing Rules as its own code of conduct regarding the Directors' securities transactions. Having made specific enquiries to the Directors, the Company has received confirmations from all Directors that they had complied with the required standard of dealings as set out in the Model Code throughout the six months ended 30 June 2023.

鑒於董事會目前由兩名執行董事（包括劉先生）、兩名非執行董事及四名獨立非執行董事組成，因此董事認為其組成具有較強獨立性且適當授予管理層權力。然而，董事會須不時審閱有關安排以確保適用於本集團。

證券交易的標準守則

本公司已採納上市規則附錄十所載的標準守則，作為本身有關董事進行證券交易之操守守則。經向董事作出特定查詢後，本公司已收到全體董事確認，於截至2023年6月30日止六個月期間，彼等一直遵守標準守則所載規定的交易準則。

BOARD COMMITTEES

The Board has established four committees, namely, the Audit Committee, Remuneration Committee, Nomination Committee and Investment Committee, for overseeing particular aspects of the Company's affairs. All Board committees of the Company are established with specific written terms of reference which deal clearly with their authority and duties. The terms of reference of the Audit Committee, Remuneration Committee and Nomination Committee are published on the websites of the Stock Exchange and the Company.

The majority of the members of each Board committee are Independent Non-executive Directors.

董事委員會

董事會已成立四個委員會，即審核委員會、薪酬委員會、提名委員會及投資委員會，以監管本公司事務的特定方面。本公司所有董事委員會均已訂明書面職權範圍，以明確其權限及職責。審核委員會、薪酬委員會及提名委員會的職權範圍刊登於聯交所及本公司網站。

各董事委員會大部分成員均為獨立非執行董事。

AUDIT COMMITTEE

The Audit Committee comprises three Independent Non-executive Directors, namely Mr. Tsoi David, Mr. Shek Lai Him Abraham, and Mr. Lee Jor Hung. Mr. Tsoi David is the chairman of the Audit Committee.

The main duties of the Audit Committee are to assist the Board in reviewing the financial information and reporting process, risk management and internal control systems, effectiveness of the internal audit function, scope of audit and appointment of external auditors, and arrangements to enable employees of the Company to raise concerns about possible improprieties in financial reporting, internal control or other matters of the Company. The Group's interim report for the six months ended 30 June 2023 has been reviewed by the Audit Committee.

REMUNERATION COMMITTEE

The Remuneration Committee consists of three members, namely Mr. Liu, an Executive Director, Mr. Lee Jor Hung, an Independent Non-executive Director, and Mr. Wang Cheung Yue, an Independent Non-executive Director. Mr. Lee Jor Hung is the chairman of the Remuneration Committee.

審核委員會

審核委員會由三名獨立非執行董事組成，即蔡大維先生、石禮謙先生及李佐雄先生。蔡大維先生為審核委員會主席。

審核委員會的主要職責為協助董事會審閱財務資料與報告流程、風險管理及內部控制系統、內部審核職能的有效性、審核範圍以及外聘核數師的委任，並安排本公司的員工可對本公司的財務報告、內部監控或其他事項可能存在的不當行為提出關注。本集團截至2023年6月30日止六個月的中期報告已由審核委員會審閱。

薪酬委員會

薪酬委員會由三名成員組成，即執行董事劉先生、獨立非執行董事李佐雄先生及獨立非執行董事汪長禹先生。李佐雄先生為薪酬委員會主席。

The primary functions of the Remuneration Committee include reviewing and making recommendations to the Board on the remuneration packages of individual Directors and senior management, the remuneration policy and structure for all Directors and senior management; and establishing transparent procedures for developing such remuneration policy and structure to ensure that no Director or any of his/her associates will participate in deciding his/her own remuneration.

NOMINATION COMMITTEE

The Nomination Committee consists of three members, namely Mr. Ma Heming (“**Mr. Ma**”), an Executive Director, Mr. Shek Lai Him Abraham, an Independent Non-executive Director, and Mr. Lee Jor Hung, an Independent Non-executive Director. Mr. Shek Lai Him Abraham is the chairman of the Nomination Committee.

The principal duties of the Nomination Committee include reviewing the Board composition, developing and formulating relevant procedures for the nomination and appointment of Directors, reviewing the policy on board diversity and any measurable objectives for implementing such policy, making recommendations to the Board on the appointment and succession planning of Directors, and assessing the independence of Independent Non-executive Directors.

薪酬委員會的主要職能包括就各董事及高級管理層的薪酬待遇、全體董事及高級管理層的薪酬政策及架構進行檢討並向董事會提出建議；以及就該等薪酬政策及架構制定具透明度之程序，確保並無董事或其任何聯繫人參與釐定其本身薪酬。

提名委員會

提名委員會由三名成員組成，即執行董事馬賀明先生（「**馬先生**」）、獨立非執行董事石禮謙先生以及獨立非執行董事李佐雄先生。石禮謙先生為提名委員會主席。

提名委員會的主要職責包括檢討董事會組成、編製及制定董事提名及委任相關程序、檢討董事會多元化政策及實施該政策的任何可衡量目標、就董事委任及繼任計劃向董事會提出建議，以及評估獨立非執行董事的獨立性。

INVESTMENT COMMITTEE

The Investment Committee consists of two Executive Directors, namely Mr. Liu and Mr. Ma, and three Independent Non-executive Directors, namely Mr. Lee Jor Hung, Mr. Tsoi David and Mr. Wang Cheung Yue. Mr. Liu is the chairman of the Investment Committee.

The principal duties of the Investment Committee include reviewing and evaluating any investment projects proposed by the Company, making recommendations to the Board on such investment project, and also reviewing the annual investment plan of the Company.

投資委員會

投資委員會由兩名執行董事（即劉先生及馬先生）及三名獨立非執行董事（即李佐雄先生、蔡大維先生及汪長禹先生）組成。劉先生為投資委員會主席。

投資委員會的主要職責包括審閱及評估本公司建議之任何投資項目，就有關投資項目向董事會提呈推薦意見，並審閱本公司之年度投資計劃。

OTHER INFORMATION

其他資料

CHANGE IN DIRECTORS' INFORMATION UNDER RULE 13.51B(1) OF THE LISTING RULES

Pursuant to Rule 13.51B(1) of the Listing Rules, the change of Directors' information of the Company since the date of 2022 annual report are as follows:

Ms. Wang Yun has been appointed as:

- (1) an executive director and vice president of China Everbright Limited (stock code: 0165.HK) with effect from 5 May 2023;
- (2) a non-executive director of China Aircraft Leasing Group Holdings Limited (stock code: 1848.HK) with effect from 11 July 2023; and
- (3) a non-executive and non-independent director of Ying Li International Real Estate Limited (stock code: 5DM.SGX) with effect from 14 July 2023.

根據上市規則第13.51B(1)條的 董事資料變更

根據上市規則第13.51B(1)條，自2022年年報日期起本公司董事資料變更載列如下：

王雲女士已獲委任為：

- (1) 中國光大控股有限公司(股份代號：0165.HK)的執行董事及副總裁，自2023年5月5日起生效；
- (2) 中國飛機租賃集團控股有限公司(股份代號：1848.HK)的非執行董事，自2023年7月11日起生效；及
- (3) Ying Li International Real Estate Limited (英利國際置業股份有限公司)(股份代號：5DM.SGX)的非執行及非獨立董事，自2023年7月14日起生效。

Mr. Shek Lai Him Abraham has been the chairman of the board of Goldin Financial Holdings Limited (stock code: 0530.HK) with effect from 6 June 2022. Goldin Financial Holdings Limited was ordered to be wound up by the Supreme Court of Bermuda on 11 August 2023.

石禮謙先生自2022年6月6日起出任高銀金融(集團)有限公司(股份代號: 0530.HK)董事會主席。高銀金融(集團)有限公司於2023年8月11日被百慕達最高法院頒令清盤。

Save as disclosed above, there are no other changes to the Directors' information as required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

除上文所披露者外，概無有關董事資料之其他變動須根據上市規則第13.51B(1)條予以披露。

DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

董事收購股份或債權證的權利

Apart from as disclosed under the heading "Share Option Scheme" below, at no time during the six months ended 30 June 2023 was the Company, its subsidiaries or any of its associated corporations (within the meaning of Part XV of the SFO) a party to any arrangement to enable the Directors or their associates (as defined in the Listing Rules) to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

除下文「購股權計劃」一節所披露者外，於截至2023年6月30日止六個月，本公司、其附屬公司或任何相聯法團(定義見證券及期貨條例第XV部)概無訂立任何安排以便董事或其聯繫人(定義見上市規則)可按收購本公司或任何其他法人團體之股份或債權證之方式獲益。

SHARE OPTION SCHEME

The Company adopted a share option scheme on 15 December 2017 (the “**Share Option Scheme**”) for the purpose of providing incentive or rewarding eligible persons (“**Eligible Persons**”). Eligible Persons include director, employee, agent, consultant, business partner, joint venture partner, supplier of goods or services or any director or employee of such supplier, customer or any director or employee of such customer, and person or entity that provides research, development or other technological support or any advisory, consultancy or professional services or any director or employee of such entity, who has contributed or will contribute to the Group on the basis of their contribution to the development and growth of the Group.

The Share Option Scheme became effective on the Listing Date and, unless otherwise cancelled or amended, will remain in force for 10 years from the date of adoption of the Share Option Scheme (i.e. 14 December 2027).

No share options were granted under the Share Option Scheme since their adoption or approval. 44,140,000 share options were available for grant at the beginning and the end of the period ended 30 June 2023.

購股權計劃

本公司於2017年12月15日採納購股權計劃（「購股權計劃」），以激勵或獎勵合資格人士（「合資格人士」）。合資格人士包括董事、僱員、代理、顧問、業務夥伴、合營夥伴、貨品或服務供應商或該等供應商的任何董事或僱員、客戶或該等客戶的任何董事或僱員、以及提供研究、發展或其他技術支持或任何顧問、諮詢或專業服務的個人或實體、或該等實體的任何董事或僱員，彼等已對或將對本集團的發展及增長作出貢獻。

購股權計劃於上市日期生效，除非另行註銷或修訂，將自購股權計劃採納日期起計十年（即2027年12月14日）內有效。

自採納或批准購股權計劃以來，並無根據購股權計劃授出購股權。於截至2023年6月30日止期間初至期末，44,140,000份購股權可供授出。

PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

During the six months ended 30 June 2023, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the listed securities of the Company.

SUFFICIENCY OF PUBLIC FLOAT

According to the information that is publicly available to the Company and within the knowledge of the Board, as at the date of this interim report, the Company has maintained the public float as required under the Listing Rules.

INTERIM DIVIDEND

The Board has declared an interim dividend of RMB1.06 cents (equivalent to HK1.16 cents) per ordinary share of the Company for the six months ended 30 June 2023 (2022: Nil) to Shareholders whose names appear on the register of members of the Company on Friday, 29 September 2023. The interim dividend will be paid on or around Wednesday, 18 October 2023.

購買、出售或贖回本公司上市證券

截至2023年6月30日止六個月期間，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

充足公眾持股量

根據本公司可公開獲得的資料及就董事會所知，於本中期報告日期，本公司已維持上市規則規定的公眾持股量。

中期股息

董事會宣佈派發截至2023年6月30日止六個月之本公司中期股息每股普通股人民幣1.06分（相當於1.16港仙）（2022年：無），其將分派予於2023年9月29日（星期五）登記在本公司股東登記冊之股東。中期股息將於2023年10月18日（星期三）或前後派付。

OTHER INFORMATION (Continued)

其他資料(續)

The interim dividend will be paid in Hong Kong dollars. The exchange rate for the dividend to be paid in Hong Kong dollars is the central parity rate of Hong Kong dollars to RMB as announced by the People's Bank of China on 28 August 2023.

中期股息將以港元支付。以港元支付的股息的匯率為中國人民銀行於2023年8月28日公佈的港元兌人民幣的匯率中間價。

CLOSURE OF REGISTER OF MEMBERS

The register of members of the Company will be closed from Tuesday, 26 September 2023 to Friday, 29 September 2023 (both days inclusive), during which no transfer of shares of the Company will be registered. In order to qualify for the interim dividend, all properly completed transfer documents and the relevant share certificates must be lodged with the Company's branch share registrar in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong, not later than 4:30 p.m. on Monday, 25 September 2023.

暫停辦理股份過戶登記

本公司將於2023年9月26日(星期二)至2023年9月29日(星期五)(首尾兩天包括在內)暫停辦理股份過戶登記手續，於此期間將不會進行本公司股份過戶登記。為符合享有中期股息之資格，所有填妥的股份過戶文件及有關股票，最遲須於2023年9月25日(星期一)下午4時30分前送交本公司於香港之股份過戶登記分處卓佳證券登記有限公司，地址為香港夏慤道16號遠東金融中心17樓。

By order of the Board

承董事會命

LIU Jia

Chairman

劉嘉

主席

Hong Kong, 29 August 2023

香港，2023年8月29日



To the board of directors of Everbright Grand China Assets Limited

(Incorporated in the British Virgin Islands with limited liability and transferred by way of continuation into the Cayman Islands)

INTRODUCTION

We have reviewed the interim financial information set out on pages 42 to 84, which comprises the condensed consolidated statement of financial position of Everbright Grand China Assets Limited (the “**Company**”) and its subsidiaries (the “**Group**”) as at 30 June 2023 and the related condensed consolidated statements of profit or loss, comprehensive income, changes in equity and cash flows for the six-month period then ended, and explanatory notes. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 Interim Financial Reporting (“**HKAS 34**”) issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”). The directors of the Company are responsible for the preparation and presentation of this interim financial information in accordance with HKAS 34.

致光大永年有限公司董事會

(於英屬維爾京群島註冊成立並以存續方式在開曼群島註冊的有限公司)

引言

我們已審閱列載於第42至84頁的中期財務資料，其中包括光大永年有限公司（「**貴公司**」）及其附屬公司（「**貴集團**」）於2023年6月30日的簡明綜合財務狀況表與截至該日止六個月期間的相關簡明綜合損益表、簡明綜合全面收益表、簡明綜合權益變動表及簡明綜合現金流量表以及解釋附註。根據《香港聯合交易所有限公司證券上市規則》，上市公司必須符合上市規則中的相關規定和按香港會計師公會（「**香港會計師公會**」）所頒佈的《香港會計準則》第34號中期財務報告（「**香港會計準則第34號**」）的規定編製中期財務資料報告。貴公司董事須負責根據香港會計準則第34號編製及列報本中期財務資料。

INTRODUCTION (continued)

Our responsibility is to express a conclusion on this interim financial information based on our review. Our report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

SCOPE OF REVIEW

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410 Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the HKICPA. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

引言(續)

我們的責任是根據我們的審閱，對本中期財務資料作出結論。按照我們雙方所協定的委聘條款，本報告僅向閣下全體報告。除此以外不作其他用途。我們概不就本報告的內容對任何其他人士負責或承擔責任。

審閱範圍

我們已根據香港會計師公會頒佈的香港審閱工作準則第2410號由實體之獨立核數師執行之中期財務資料審閱進行審閱。中期財務資料的審閱工作包括向主要負責財務會計事宜的人員詢問，並應用分析和其他審閱程序。由於審閱的範圍遠較按照香港審計準則進行審計的範圍為小，所以不能保證我們會注意到在審計中可能會被發現的所有重大事項。因此，我們不發表審計意見。

CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information is not prepared, in all material respects, in accordance with HKAS 34.

結論

根據我們的審閱，我們並無發現任何事項使我們相信中期財務資料在所有重大方面未根據香港會計準則第34號編製。

Ernst & Young

Certified Public Accountants

27/F, One Taikoo Place
979 King's Road
Quarry Bay
Hong Kong

29 August 2023

安永會計師事務所

執業會計師

香港
鰂魚涌
英皇道979號
太古坊一座27樓

2023年8月29日

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

For the six months ended 30 June 2023 截至2023年6月30日止六個月

		Notes	Six months ended 30 June	
		附註	截至6月30日止六個月	
			2023	2022
			2023年	2022年
			(Unaudited)	(Unaudited)
			(未經審核)	(未經審核)
			RMB'000	RMB'000
			人民幣千元	人民幣千元
REVENUE	收益	5	22,122	27,083
Cost of services	服務成本		(5,494)	(6,276)
Gross profit	毛利		16,628	20,807
Valuation gains on investment properties	投資物業的估值收益		5,380	735
Other income, net	其他收入淨額	6	3,987	2,537
Distribution costs	分銷成本		(304)	(775)
Administrative expenses	行政開支		(7,759)	(6,712)
Other operating expenses	其他經營開支		(704)	(95)
Profit from operations	經營利潤		17,228	16,497
Finance costs	融資成本	7	(23)	(202)
PROFIT BEFORE TAX	稅前利潤	8	17,205	16,295
Income tax	所得稅	9	(3,884)	(4,045)
PROFIT FOR THE PERIOD	期內利潤		13,321	12,250

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS (Continued)
簡明綜合損益表(續)

For the six months ended 30 June 2023 截至2023年6月30日止六個月

		Notes	Six months ended 30 June	
		附註	截至6月30日止六個月	
			2023	2022
			2023年	2022年
			(Unaudited)	(Unaudited)
			(未經審核)	(未經審核)
			RMB'000	RMB'000
			人民幣千元	人民幣千元
Attributable to :	以下各項應佔：			
Equity shareholders of the	本公司權益股東			
Company			13,321	12,250
EARNINGS PER SHARE	每股盈利			
Basic and diluted	基本及攤薄	11	RMB0.03	RMB0.03
			人民幣0.03元	人民幣0.03元

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

簡明綜合全面收益表

For the six months ended 30 June 2023 截至2023年6月30日止六個月

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 (Unaudited) (未經審核) RMB'000 人民幣千元	2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元
PROFIT FOR THE PERIOD	期內利潤	13,321	12,250
OTHER COMPREHENSIVE INCOME	其他全面收益		
Other comprehensive expense that may be reclassified to profit or loss in subsequent periods:	其後期間可能被重新分類至損益的其他全面開支：		
Exchange differences on translation of financial statements of companies outside the People's Republic of China (the "PRC")	換算中華人民共和國（「中國」）境外公司財務報表的匯兌差額	(31,840)	(4,290)
Other comprehensive income that will not be reclassified to profit or loss in subsequent periods:	其後期間將不會被重新分類至損益的其他全面收益：		
Exchange differences on translation of financial statements of the Company	換算本公司財務報表的匯兌差額	34,355	8,315
OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	期內其他全面收益，扣除稅項	2,515	4,025
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	期內全面收益總額	15,836	16,275
Attributable to:	以下各項應佔：		
Equity shareholders of the Company	本公司權益股東	15,836	16,275

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

30 June 2023 2023年6月30日

	Notes 附註	30 June 2023 2023年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2022 2022年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
NON-CURRENT ASSETS			
			非流動資產
Investment properties	12	959,500	954,100
Property, plant and equipment	13	1,293	1,336
Right-of-use assets		2,059	2,593
Deferred tax assets		484	311
Total non-current assets		963,336	958,340
CURRENT ASSETS			
			流動資產
Trade and other receivables and prepayments	14	13,587	8,013
Cash and bank balances		223,982	214,908
Total current assets		237,569	222,921
CURRENT LIABILITIES			
			流動負債
Trade and other payables	15	27,816	19,175
Contract liabilities		2,813	888
Lease liabilities		1,219	1,181
Tax payable		941	1,402
Total current liabilities		32,789	22,646
NET CURRENT ASSETS		204,780	200,275
TOTAL ASSETS LESS CURRENT LIABILITIES		1,168,116	1,158,615

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)
簡明綜合財務狀況表(續)

30 June 2023 2023年6月30日

	Notes 附註	30 June 2023 2023年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2022 2022年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
NON-CURRENT LIABILITIES			
Lease liabilities	租賃負債	847	1,408
Deferred tax liabilities	遞延稅項負債	194,532	191,919
Total non-current liabilities	非流動負債總額	195,379	193,327
NET ASSETS	資產淨額	972,737	965,288
EQUITY	權益		
Share capital	股本	16	345,042
Reserves	儲備		627,695
Total equity	權益總額	972,737	965,288

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

For the six months ended 30 June 2023 截至2023年6月30日止六個月

		Attributable to equity shareholders of the Company 本公司權益股東應佔							
		Share capital	Share premium	Capital reserve	Exchange reserve	PRC statutory reserve	Fair value reserve	Retained profits	Total equity
		股本 (unaudited) (未經審核)	股份溢價 (unaudited) (未經審核)	資本儲備 (unaudited) (未經審核)	外匯儲備 (unaudited) (未經審核)	法定儲備 (unaudited) (未經審核)	價值儲備 (unaudited) (未經審核)	保留利潤 (unaudited) (未經審核)	權益總額 (unaudited) (未經審核)
		RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元
At 1 January 2022	於2022年1月1日	345,042	45,063	81,796	(54,841)	8,131	6,554	508,986	940,731
Profit for the period	期內利潤	-	-	-	-	-	-	12,250	12,250
Other comprehensive income/ (expense) for the period:	期內其他全面收益/ (開支)：								
Exchange differences on translation of financial statements of companies outside the PRC	換算中國境外公司 財務報表的匯兌 差額	-	-	-	(4,290)	-	-	-	(4,290)
Exchange difference on translation of financial statements of the Company	換算本公司財務報 表的匯兌差額	-	-	-	8,315	-	-	-	8,315
Total comprehensive income for the period	期內全面收益總額	-	-	-	4,025	-	-	12,250	16,275
Final 2021 dividend	2021年末期股息	-	-	-	-	-	-	(4,370)	(4,370)
Transfer to reserve	轉撥至儲備	-	-	-	-	661	-	(661)	-
At 30 June 2022	於2022年6月30日	345,042	45,063	81,796	(50,816)	8,792	6,554	516,205	952,636

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (Continued) 簡明綜合權益變動表(續)

For the six months ended 30 June 2023 截至2023年6月30日止六個月

		Attributable to equity shareholders of the Company 本公司權益股東應佔							
		Share capital	Share premium	Capital reserve	Exchange reserve	PRC statutory reserve	Fair value reserve	Retained profits	Total equity
		股本 (unaudited) (未經審核)	股份溢價 (unaudited) (未經審核)	資本儲備 (unaudited) (未經審核)	外匯儲備 (unaudited) (未經審核)	法定儲備 (unaudited) (未經審核)	價值儲備 (unaudited) (未經審核)	保留利潤 (unaudited) (未經審核)	權益總額 (unaudited) (未經審核)
		RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元	RMB'000 人民幣千元
At 1 January 2023	於2023年1月1日	345,042	45,063*	81,796*	(47,967)*	9,682*	6,554*	525,118*	965,288
Profit for the period	期內利潤	-	-	-	-	-	-	13,321	13,321
Other comprehensive income/ (expense) for the period:	期內其他全面收益/ (開支)：								
Exchange differences on translation of financial statements of companies outside the PRC	換算中國境外公司 財務報表的匯兌 差額	-	-	-	(31,840)	-	-	-	(31,840)
Exchange difference on translation of financial statements of the Company	換算本公司財務報 表的匯兌差額	-	-	-	34,355	-	-	-	34,355
Total comprehensive income for the period	期內全面收益總額	-	-	-	2,515	-	-	13,321	15,836
Final 2022 dividend	2022年末期股息	-	-	-	-	-	-	(8,387)	(8,387)
Transfer to reserve	轉撥至儲備	-	-	-	-	434	-	(434)	-
At 30 June 2023	於2023年6月30日	345,042	45,063*	81,796*	(45,452)*	10,116*	6,554*	529,618*	972,737

* These reserve accounts comprise the consolidated reserves of RMB627,695,000 (31 December 2022: RMB620,246,000) in the condensed consolidated statement of financial position.

* 該等儲備賬目包括簡明綜合財務狀況表的綜合儲備人民幣627,695,000元(2022年12月31日：人民幣620,246,000元)。

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

簡明綜合現金流量表

For the six months ended 30 June 2023 截至2023年6月30日止六個月

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 (Unaudited) (未經審核) RMB'000 人民幣千元	2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元
Operating activities	經營活動		
Cash generated from operations	經營所得現金	4,959	6,234
Tax paid	已付稅項		
PRC Corporate Income Tax ("CIT") paid	已付中國企業所得稅 (「企業所得稅」)	(1,905)	(1,455)
NET CASH FLOWS FROM OPERATING ACTIVITIES	經營活動所得現金流量淨額	3,054	4,779
Investing activities	投資活動		
Payment for the purchase of property, plant and equipment and additions to investment properties	購買物業、廠房及設備以及添 置投資物業的款項	(40)	(625)
Interest received	已收利息	3,064	850
NET CASH FLOWS FROM INVESTING ACTIVITIES	投資活動所得現金流量淨額	3,024	225

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Continued)
 簡明綜合現金流量表(續)

For the six months ended 30 June 2023 截至2023年6月30日止六個月

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 (Unaudited) (未經審核) RMB'000 人民幣千元	2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元
Financing activities	融資活動		
Capital element of lease rentals paid	已付租賃租金的資本部分	(585)	(576)
Interest element of lease rentals paid	已付租賃租金的利息部分	(23)	(33)
Repayment of a bank loan	償還銀行貸款	—	(7,000)
Interest paid	已付利息	—	(191)
NET CASH FLOWS USED IN FINANCING ACTIVITIES	融資活動所用現金流量淨額	(608)	(7,800)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等價物增加／(減少)淨額	5,470	(2,796)
Cash and bank balances at beginning of period	期初現金及銀行結餘	214,908	203,770
Effect of foreign exchange rate changes, net	外匯匯率變動的影響，淨額	3,604	5,287
CASH AND BANK BALANCES AT END OF PERIOD	期末現金及銀行結餘	223,982	206,261

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

簡明綜合中期財務資料附註

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

1. CORPORATE AND GROUP INFORMATION

Everbright Grand China Assets Limited (the “**Company**”) is a limited liability company incorporated in the British Virgin Islands and transferred by way of continuation into the Cayman Islands. The Company’s principal place of business in Hong Kong is located at Room 1302, 13th Floor, Bank of East Asia Harbour View Centre, 56 Gloucester Road, Wanchai, Hong Kong.

During the six months ended 30 June 2023, the principal activities of the Company and its subsidiaries (collectively referred to as the “**Group**”) were property leasing, the provision of property management services and the sales of properties held for sale.

In the opinion of the directors, the immediate holding company and the ultimate holding company of the Company are Lucky Link Investments Limited and China Investment Corporation, which are incorporated in the British Virgin Islands and the PRC, respectively.

1. 公司及集團資料

光大永年有限公司（「**本公司**」）為一間於英屬維爾京群島註冊成立並以存續方式在開曼群島註冊的有限公司。本公司的香港主要營業地點位於香港灣仔告士打道56號東亞銀行港灣中心13樓1302室。

於截至2023年6月30日止六個月，本公司及其附屬公司（統稱「**本集團**」）的主要活動為物業租賃、提供物業管理服務及銷售持作出售物業。

董事認為，本公司的直接控股公司及最終控股公司為彩連投資有限公司及中國投資有限責任公司，分別於英屬維爾京群島及中國註冊成立。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued) 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

2. BASIS OF PREPARATION

The condensed consolidated interim financial information for the six months ended 30 June 2023 has been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 *Interim Financial Reporting*.

The condensed consolidated interim financial information does not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group’s annual consolidated financial statements for the year ended 31 December 2022.

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted in the preparation of the condensed consolidated interim financial information are consistent with those applied in the preparation of the Group’s annual consolidated financial statements for the year ended 31 December 2022, except for the adoption of the following revised Hong Kong Financial Reporting Standards (“HKFRSs”) for the first time for the current period’s financial information.

2. 編製基礎

截至2023年6月30日止六個月的簡明綜合中期財務資料乃根據《香港會計準則》(「《香港會計準則》」)第34號 *中期財務報告* 編製。

簡明綜合中期財務資料並未包括年度財務報表所需的所有資料及披露，且應與本集團截至2022年12月31日止年度的年度綜合財務報表一併閱讀。

3. 會計政策及披露的變動

編製簡明綜合中期財務資料所採納的會計政策與編製本集團截至2022年12月31日止年度的年度綜合財務報表所應用者一致，惟首次於本期間財務資料採納的下列經修訂《香港財務報告準則》(「《香港財務報告準則》」)除外。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**3. CHANGES IN ACCOUNTING POLICIES
 AND DISCLOSURES (continued)**

**3. 會計政策及披露的變動
 (續)**

Amendments to HKAS 1 and HKFRS Practice Statement 2	<i>Disclosure of Accounting Policies</i>	《香港會計準則》會計政策第1號及香港財務報告準則實務聲明第2號 (修訂本)
Amendments to HKAS 8	<i>Definition of Accounting Estimates</i>	《香港會計準則》會計估計的第8號 定義 (修訂本)
Amendments to HKAS 12	<i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>	《香港會計準則》單一交易產生的資產和負債相關的遞延稅項 第12號 (修訂本)
Amendments to HKAS 12	<i>International Tax Reform — Pillar Two Model Rules</i>	《香港會計準則》國際稅務改革 — 第二支柱範本規則 第12號 (修訂本)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (continued)

The nature and impact of the new and revised HKFRSs that are applicable to the Group are described below:

- (a) Amendments to HKAS 1 require entities to disclose their material accounting policy information rather than their significant accounting policies. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. Amendments to HKFRS Practice Statement 2 provide non-mandatory

3. 會計政策及披露的變動 (續)

適用於本集團之新訂及經修訂《香港財務報告準則》之性質及影響說明如下：

- (a) 《香港會計準則》第1號(修訂本)要求實體披露其重大會計政策資訊，而非其重要會計政策。如果會計政策資訊與實體財務報表中包含的其他資訊一起考慮時，可以合理地預期會影響通用財務報表的主要使用者根據這些財務報表做出的決策，則該資訊是重要的。香港財務報告準則實務聲明第2號(修訂本)就如何將重

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**3. CHANGES IN ACCOUNTING POLICIES
AND DISCLOSURES (continued)**

(a) (continued)

guidance on how to apply the concept of materiality to accounting policy disclosures. The Group has applied the amendments since 1 January 2023. The amendments did not have any impact on the Group's interim condensed consolidated financial information but are expected to affect the accounting policy disclosures in the Group's annual consolidated financial statements.

**3. 會計政策及披露的變動
(續)**

(a) (續)

要性概念應用於會計政策披露提供非強制性指引。本集團自2023年1月1日起應用該等修訂本。該等修訂本對本集團中期簡明綜合財務資料概無任何影響，但預計將影響本集團年度綜合財務報表中的會計政策披露。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**3. CHANGES IN ACCOUNTING POLICIES
AND DISCLOSURES (continued)**

- (b) Amendments to HKAS 8 clarify the distinction between changes in accounting estimates and changes in accounting policies. Accounting estimates are defined as monetary amounts in financial statements that are subject to measurement uncertainty. The amendments also clarify how entities use measurement techniques and inputs to develop accounting estimates. The Group has applied the amendments to changes in accounting policies and changes in accounting estimates that occur on or after 1 January 2023. Since the Group's policy of determining accounting estimates aligns with the amendments, the amendments did not have any impact on the financial position or performance of the Group.

**3. 會計政策及披露的變動
(續)**

- (b) 《香港會計準則》第8號(修訂本)澄清了會計估計變化和會計政策變更之間的區別。會計估計被定義為財務報表中存在計量不確定性的貨幣金額。該等修訂本還闡明了實體如何使用計量技術和輸入數據來制定會計估計。本集團已對於2023年1月1日或以後發生的會計政策及會計估計變更應用該等修訂本。由於本集團確定會計估計的政策與修訂本相一致，該等修訂本對本集團的財務狀況或業績概無影響。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**3. CHANGES IN ACCOUNTING POLICIES
AND DISCLOSURES (continued)**

- (c) Amendments to HKAS 12 Deferred Tax related to Assets and Liabilities arising from a Single Transaction narrow the scope of the initial recognition exception in HKAS 12 so that it no longer applies to transactions that give rise to equal taxable and deductible temporary differences, such as leases and decommissioning obligations. Therefore, entities are required to recognise a deferred tax asset (provided that sufficient taxable profit is available) and a deferred tax liability for temporary differences arising from these transactions.

**3. 會計政策及披露的變動
(續)**

- (c) 《香港會計準則》第12號(修訂本)單一交易產生的資產和負債相關的遞延稅項收窄了《香港會計準則》第12號中初始確認例外的範圍，使其不再適用於產生相等的應課稅及可扣除暫時性差異的交易，例如租賃和退役責任。因此，實體需要就該等交易產生的暫時性差異確認遞延稅項資產(前提是有足夠的應課稅溢利)及遞延稅項負債。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**3. CHANGES IN ACCOUNTING POLICIES
AND DISCLOSURES (continued)**

(c) (continued)

The adoption of amendments to HKAS 12 did not have any impact on the basic and diluted earnings per share attributable to ordinary equity holders of the parent, other comprehensive income and the interim condensed consolidated statements of cash flows for the six months ended 30 June 2023 and 2022.

**3. 會計政策及披露的變動
(續)**

(c) (續)

採納《香港會計準則》第12號對截至2023及2022年6月30日止六個月之母公司普通股權持有人應佔每股基本及攤薄盈利、其他全面收益及中期簡明綜合現金流量表概無任何影響。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**3. CHANGES IN ACCOUNTING POLICIES
AND DISCLOSURES (continued)**

- (d) Amendments to HKAS 12 International Tax Reform — Pillar Two Model Rules introduce a mandatory temporary exception from the recognition and disclosure of deferred taxes arising from the implementation of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development. The amendments also introduce disclosure requirements for the affected entities to help users of the financial statements better understand the entities' exposure to Pillar Two income taxes, including the disclosure of current tax related to Pillar Two income taxes separately in the periods when Pillar

**3. 會計政策及披露的變動
(續)**

- (d) 《香港會計準則》第12號(修訂本)國際稅務改革 — 第二支柱範本規則就執行由經濟合作與發展組織發佈的第二支柱範本規則所產生的遞延稅項引進遞延稅項確認及披露之臨時強制性豁免。該等修訂本亦就受影響實體引入披露要求，以幫助財務報表使用者更好了解實體對第二支柱所得稅進行的披露，包括於第二支柱範本規則生效期間單獨披露與第二大支

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**3. CHANGES IN ACCOUNTING POLICIES
AND DISCLOSURES (continued)**

(d) (continued)

Two legislation is effective and the disclosure of known or reasonably estimable information of their exposure to Pillar Two income taxes in periods in which the legislation is enacted or substantively enacted but not yet in effect. Entities are required to disclose the information relating to their exposure to Pillar Two income taxes in annual periods beginning on or after 1 January 2023, but are not required to disclose such information for any interim periods ending on or before 31 December 2023. The Group has applied the amendments retrospectively. Since the Group did not fall within the scope of the Pillar Two model rules, the amendments did not have any impact to the Group.

**3. 會計政策及披露的變動
(續)**

(d) (續)

柱所得稅相關的即期稅項，以及於該法規已頒佈或實質上已頒佈但尚未生效的期間，披露第二支柱所得稅已知或可合理估計的資料。實體須於2023年1月1日或之後開始的年度期間披露與第二支柱所得稅相關的資料，但無須於截至2023年12月31日或之前的任何中期期間披露該等資料。本集團已追溯應用該等修訂本。由於本集團不屬於第二支柱範本規則的範圍，該等修訂本對本集團概無任何影響。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

4. OPERATING SEGMENT INFORMATION

The directors of the Company have been identified as the Group's most senior executive management. Operating segments are identified on the basis of internal reports that the Group's most senior executive management reviews regularly in allocating resources to segments and in assessing their performances.

The Group's most senior executive management makes resource allocation decisions based on internal management functions and assesses the Group's business performance as one integrated business instead of by separate business lines or geographical regions. Accordingly, the Group has only one operating segment and therefore, no segment information is presented.

The Group primarily operates in the PRC and accordingly, no geographical information is presented.

4. 經營分部資料

本公司董事已被確認為本集團最高行政管理層。經營分部乃根據本集團最高行政管理層定期審閱分配予分部資源及評估其表現的內部報告確認。

本集團的最高行政管理層根據內部管理職能作出資源分配決策，並將本集團的業務表現作為一項綜合業務（而非透過單條業務線或地理區域）進行評估。因此，本集團僅擁有一個經營分部，且因此並無提供任何分部資料。

本集團主要於中國運營，因此並無提供任何地理資料。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

5. REVENUE

An analysis of revenue is as follows:

5. 收益

收益分析如下：

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 (Unaudited) (未經審核) RMB'000 人民幣千元	2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元
<i>Revenue from contracts with customers</i>	客戶合約的收益		
Provision of property management services	提供物業管理服務	5,905	7,105
<i>Revenue from other sources</i>	來自其他來源的收益		
Gross rentals from investment properties	來自投資物業的租金總額	16,217	19,978
		22,122	27,083

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

5. REVENUE (continued)

*Disaggregated revenue information for
 revenue from contracts with customers*

For the six months ended 30 June 2023

5. 收益(續)

與客戶合約的收益的分
 拆收益資料

截至2023年6月30日止六
 個月

	Provision of property management services 提供物業 管理服務 (Unaudited) (未經審核) RMB'000 人民幣千元
Timing of revenue recognition	收益確認時點
Services transferred over time	隨時間轉移服務
	5,905

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

5. REVENUE (continued)

Disaggregated revenue information for revenue from contracts with customers (continued)

For the six months ended 30 June 2022

5. 收益(續)

*與客戶合約的收益的
拆收益資料(續)*

**截至2022年6月30日止六
個月**

	Provision of property management services 提供物業 管理服務 (Unaudited) (未經審核) RMB'000 人民幣千元
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Timing of revenue recognition	收益確認時點	
Services transferred over time	隨時間轉移服務	7,105

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

6. OTHER INCOME, NET

An analysis of other income, net, is as follows:

6. 其他收入淨額

其他收入淨額分析如下：

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 (Unaudited) (未經審核) RMB'000 人民幣千元	2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元
Interest income from bank deposits	銀行存款的利息收入	3,064	850
Net foreign exchange gain	外匯收益淨額	841	940
Government grants*	政府補助*	—	46
Others	其他	82	701
		3,987	2,537

* During the six months ended 30 June 2022, government grants of HK\$56,000 (approximately RMB46,000), which represented subsidies for stabilising employment, were received from the Government of the Hong Kong Special Administrative Region under the "Anti-epidemic Fund". There was no unfulfilled conditions and contingencies related to the grants.

* 截至2022年6月30日止六個月，政府補助56,000港元（約人民幣46,000元），為收取香港特別行政區政府「防疫抗疫基金」款項的穩定就業補助。該等補助並無任何未完成條件及或有事項。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

7. FINANCE COSTS

An analysis of finance costs is as follows:

7. 融資成本

融資成本分析如下：

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 (Unaudited) (未經審核) RMB'000 人民幣千元	2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元
Interest on a bank loan	銀行貸款利息	—	169
Interest on lease liabilities	租賃負債利息	23	33
		23	202

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

8. PROFIT BEFORE TAX

The Group's profit before tax is arrived at after charging/(crediting):

8. 稅前利潤

本集團的稅前利潤已扣除／(計入)以下項目：

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 (Unaudited) (未經審核) RMB'000 人民幣千元	2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元
Cost of services rendered*	已提供服務的成本*	5,494	6,276
Depreciation of property, plant and equipment	物業、廠房及設備折舊	73	76
Depreciation of right-of-use assets	使用權資產折舊	596	555
Impairment of trade receivables**	貿易應收款項減值**	695	88
Auditor's remuneration	核數師酬金	356	332
Employee benefit expense:	僱員福利開支：		
Wages and salaries	工資及薪金	6,094	5,906
Pension scheme contributions	退休金計劃供款	527	512
		6,621	6,418

* The employee benefit expense included in cost of services rendered was RMB2,401,000 (six months ended 30 June 2022: RMB2,523,000).

** The impairment of trade receivables for the periods are included in "Other operating expenses" in the condensed consolidated statement of profit or loss.

* 計入已提供服務成本的僱員福利開支為人民幣2,401,000元(截至2022年6月30日止六個月：人民幣2,523,000元)。

** 該等期間的貿易應收款項減值計入簡明綜合損益表中的「其他經營開支」。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

9. INCOME TAX

No provision for Hong Kong profits tax has been made as the Group did not generate any assessable profits arising in Hong Kong for the six months ended 30 June 2023 (six months ended 30 June 2022: Nil). Taxes on profits assessable elsewhere have been calculated at the rates of tax prevailing in the jurisdictions in which the Group operates.

9. 所得稅

由於本集團於截至2023年6月30日止六個月並無於香港產生任何應課稅利潤，因此並無作出香港利得稅撥備（截至2022年6月30日止六個月：無）。其他地區應課稅利潤的稅項則根據本集團經營業務所在司法權區的現行稅率計算。

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 (Unaudited) (未經審核) RMB'000 人民幣千元	2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元
Current tax — the PRC	即期稅項 — 中國		
CIT	企業所得稅	1,444	1,508
Deferred tax	遞延稅項	2,440	2,537
		3,884	4,045

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

9. INCOME TAX (continued)

Pursuant to “Announcement on Further Implementing the Preferential Income Tax Policies for Micro and Small Enterprises (Announcement No. 13 [2022])” and “Announcement on the Preferential Income Tax Policies for Micro and Small Enterprises and Sole Proprietorship Enterprises (Announcement No. 6 [2023])”, Chengdu Everbright Property Management Co., Ltd. and Chengdu Sing Kong City Real Estate Co., Ltd. fall within the eligible industry category and are eligible to enjoy the preferential income tax rate of 5% (a reduced rate of 25% of the taxable income amount, and be subject to corporate income tax at a 20% tax rate for income that does not exceed RMB3,000,000) for the six months ended 30 June 2023 (2022: 2.5% for taxable income that does not exceed RMB1,000,000 and 5% for taxable income that exceeds RMB1,000,000 but does not exceed RMB3,000,000).

9. 所得稅(續)

根據《關於進一步實施小微企業所得稅優惠政策的公告》([2022]年第13號)及《關於小微企業和個體工商戶所得稅優惠政策的公告》([2023]年第6號)，成都光大物業管理有限公司及成都新港城置業有限公司屬合資格的產業類別，因此有資格在截至2023年6月30日止六個月享受5%（對應納所得稅額不超過人民幣3,000,000元的部分，該額減按25%計入應納稅所得額，按20%的稅率繳納企業所得稅）的所得稅優惠稅率（2022年：2.5%（對應納所得稅所得額不超過人民幣1,000,000元的部分）及5%（對應納所得稅所得額超過人民幣1,000,000元但不超過人民幣3,000,000元的部分）。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

9. INCOME TAX (continued)

Tax for other entities of the Group is charged at their respective applicable income tax rates ruling in the relevant jurisdictions.

Pursuant to the PRC Corporate Income Tax Law, a 10% withholding tax is levied on dividends declared to foreign investors from the foreign investment enterprises established in Mainland China. The requirement is effective from 1 January 2008 and applies to earnings after 31 December 2007. A lower withholding tax rate may be applied if there is a tax treaty between Mainland China and the jurisdiction of the foreign investors. For the Group, the applicable rate is 5% or 10% (six months ended 30 June 2022: 5% or 10%). The Group is therefore liable for withholding taxes on dividends distributed by those subsidiaries established in Mainland China in respect of earnings generated from 1 January 2008.

9. 所得稅(續)

本集團其他實體的稅項按有關司法權區規定彼等各自的適用所得稅稅率繳納。

根據中國企業所得稅法，倘於中國內地成立的外資企業向外資投資者宣派股息，須繳納10%預扣稅。此規定於2008年1月1日生效，並適用於2007年12月31日後賺取的盈利。若外資投資者所屬司法權區與中國內地有稅務條約，外資投資者可申請較低預扣稅率。就本集團而言，適用稅率為5%或10%（截至2022年6月30日止六個月：5%或10%）。因此，本集團須就2008年1月1日起賺取的盈利，就於中國內地成立的該等附屬公司分派的股息繳納預扣稅。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

9. INCOME TAX (continued)

At 30 June 2023, no deferred tax has been recognised for withholding taxes that would be payable on the unremitted earnings that are subject to withholding taxes of the Group's subsidiaries established in Mainland China. In the opinion of the directors, it is not probable that these subsidiaries will distribute such earnings in the foreseeable future. The aggregate amount of temporary differences associated with investments in subsidiaries in Mainland China for which deferred tax liabilities have not been recognised totalled approximately RMB3,144,000 at 30 June 2023 (31 December 2022: RMB2,830,000).

9. 所得稅(續)

於2023年6月30日，本集團並無就於中國內地成立的附屬公司須繳付預扣稅的未匯出盈利所應付的預扣稅確認遞延稅項。董事認為，該等附屬公司將不大可能於可見將來分派該等盈利。於2023年6月30日，與中國內地附屬公司的投資有關而並無就此確認遞延稅項負債的暫時性差異總額所涉金額約為人民幣3,144,000元（2022年12月31日：人民幣2,830,000元）。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

10. DIVIDENDS

On 29 August 2023, the board of directors declared an interim dividend of RMB1.06 cents per ordinary share, amounting to a total of approximately RMB4,679,000 (equivalent to approximately HKD5,120,000), for the six months ended 30 June 2023. This interim dividend has not been recognised as a liability in the condensed consolidated interim financial information.

10. 股息

於2023年8月29日，董事會宣派截至2023年6月30日止六個月之中期股息每股普通股人民幣1.06分，總額約為人民幣4,679,000元（相當於約5,120,000港元）。該中期股息並無於簡明綜合中期財務資料中確認為負債。

Six months ended 30 June	
截至6月30日止六個月	
2023	2022
2023年	2022年
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)
RMB'000	RMB'000
人民幣千元	人民幣千元

Interim dividend — RMB1.06 cents (six months ended 30 June 2022: Nil) per ordinary share	中期股息 — 每股普通股人民幣1.06分（截至2022年6月30日止六個月：無）
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4,679

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(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

11. EARNINGS PER SHARE

The calculation of the basic earnings per share amounts is based on the profit for the period attributable to equity shareholders of the Company of RMB13,321,000 (six months ended 30 June 2022: RMB12,250,000), and 441,400,000 ordinary shares (six months ended 30 June 2022: 441,400,000) in issue during the period.

No adjustment has been made to the basic earnings per share presented for six months ended 30 June 2023 and 2022 as the Group had no potentially dilutive ordinary shares in issue during those periods.

11. 每股盈利

於期內，每股基本盈利乃按本公司權益股東應佔期內利潤人民幣13,321,000元（截至2022年6月30日止六個月：人民幣12,250,000元）及已發行的441,400,000股普通股（截至2022年6月30日止六個月：441,400,000股）計算。

並無對截至2023年及2022年6月30日止六個月所呈列之每股基本盈利作出調整，原因為本集團於該等期間並無任何已發行具攤薄潛力之普通股。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

12. INVESTMENT PROPERTIES

The valuations of investment properties were updated at 30 June 2023 by the Group's independent valuer using the same valuation techniques as used by this valuer when carrying out the 31 December 2022 valuations.

13. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2023, the Group acquired assets with a cost of RMB20,000 (30 June 2022: RMB60,000).

During the six months ended 30 June 2023, asset with net book value of RMB3,000 was disposed of by the Group.

12. 投資物業

投資物業估值已由本集團獨立估值師使用該估值師於2022年12月31日進行估值時所使用的相同估值技術於2023年6月30日進行更新。

13. 物業、廠房及設備

截至2023年6月30日止六個月，本集團收購資產的成本為人民幣20,000元(2022年6月30日：人民幣60,000元)。

截至2023年6月30日止六個月，本集團已處置賬面淨值為人民幣3,000元的資產。

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

14. TRADE AND OTHER RECEIVABLES AND PREPAYMENTS

An ageing analysis of the trade receivables as at the end of the reporting period, based on the payment schedule and net of loss allowance, is as follows:

		30 June 2023 2023年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2022 2022年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Within 1 month	1個月內	10,332	4,361
1 to 2 months	1至2個月	—	243
2 to 3 months	2至3個月	282	625
		10,614	5,229
Other receivables and prepayments	其他應收款項及 預付款項	2,973	2,784
		13,587	8,013

Trade receivables are due for payment pursuant to the terms of the agreements.

14. 貿易及其他應收款項以 及預付款項

於報告期末，基於付款時間表及扣除虧損撥備的貿易應收款項賬齡分析如下：

貿易應收款項根據協議條款到期支付。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

15. TRADE AND OTHER PAYABLES

15. 貿易及其他應付款項

		30 June 2023 2023年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2022 2022年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Trade payables	貿易應付款項	559	621
Other taxes and charges payable	其他應付稅項及費用	652	401
Deposits received	已收按金	4,229	3,777
Accrued payroll and other benefits	應計薪金及其他福利	617	3,400
Rental receipt-in-advance	預收租賃款項	12,184	10,008
Dividend payable	應付股息	8,831	—
Other payables	其他應付款項	744	968
		27,816	19,175

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

15. TRADE AND OTHER PAYABLES
(continued)

Included in the balance are trade payables with the following ageing analysis based on the invoice date as at the end of the reporting period:

15. 貿易及其他應付款項
(續)

包含在結餘中的貿易應付款項於報告期末基於發票日期的賬齡分析如下：

		30 June 2023 2023年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2022 2022年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Within 3 months	3個月內	19	139
Over 3 months	3個月以上	540	482
		559	621

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

16. SHARE CAPITAL (continued)

16. 股本(續)

	30 June 2023 2023年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2022 2022年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Issued and fully paid:		
441,400,000 (31 December 2022: 441,400,000) ordinary shares	441,400,000 股(2022年 12月31日： 441,400,000 股)普通股	345,042 345,042
	345,042	345,042

The holders of ordinary shares are entitled to receive dividends as declared from time to time and each of them is entitled to one vote per share at meetings of the Company. All ordinary shares rank equally with regard to the Company's residual assets.

普通股持有人有權收取不時宣派的股息，並各自享有在本公司會議上每股一票的表決權。所有普通股與本公司剩餘資產享有同等權益。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

17. RELATED PARTY TRANSACTIONS

(a) In addition to the transactions detailed elsewhere in this financial information, the Group had the following transactions with related parties during the period:

17. 關聯方交易

(a) 除本財務資料其他部分詳述的交易外，本集團於期內與關聯方訂立的交易如下：

		Six months ended 30 June 截至6月30日止六個月	
		2023 2023年 (Unaudited) (未經審核) RMB'000 人民幣千元	2022 2022年 (Unaudited) (未經審核) RMB'000 人民幣千元
Related parties:	關聯方：		
Property leasing income	物業租賃收入	4,999	5,003
Property management income	物業管理收入	153	153
Placement of deposits	存放存款	450,417	248,671
Withdrawal of deposits	提取存款	450,180	238,340

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

17. RELATED PARTY TRANSACTIONS

(continued)

(b) Other transactions with related parties:

During the year ended 31 December 2020, the Group has entered into a loan service framework agreement with China Everbright Group Limited dated 2 November 2020 (the “**Agreement**”) for a term of five years commencing retrospectively from 1 January 2020 and ending on 31 December 2024, details of which are set out in the Company’s announcement dated 2 November 2020. During the six months ended 30 June 2023 and 2022, the Group has not utilised any facilities of the Agreement.

17. 關聯方交易(續)

(b) 與關聯方訂立的其他交易：

截至2020年12月31日止年度，本集團與中國光大集團有限公司於2020年11月2日簽訂貸款服務框架協議（「該協議」），追溯自2020年1月1日起至2024年12月31日止為期五年，有關詳情載列於本公司日期為2020年11月2日的公告。截至2023及2022年6月30日止六個月，本集團並未使用該協議的任何融資。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
 簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

17. RELATED PARTY TRANSACTIONS
 (continued)

17. 關聯方交易(續)

(c) Outstanding balances with related parties:

(c) 與關聯方的未結清餘額：

		30 June 2023 2023年 6月30日 (Unaudited) (未經審核) RMB'000 人民幣千元	31 December 2022 2022年 12月31日 (Audited) (經審核) RMB'000 人民幣千元
Cash and cash equivalents placed with a related bank	存放於關聯銀行的現金及現金等價物	24,825	24,588
Trade and other receivables and prepayments	貿易及其他應收款項以及預付款項	1,922	1,590
Trade and other payables	貿易及其他應付款項	5,042	7,294
Contract liabilities	合約負債	153	—

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

18. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS

Management has assessed that the fair values of cash and cash equivalents, financial assets included in trade and other receivables and prepayments, financial liabilities included in trade and other payables and a bank loan approximate to their carrying amounts largely due to the short term maturities of these instruments.

The Group's finance department is responsible for determining the policies and procedures for the fair value measurement of financial instruments. At each reporting date, the finance department analyses the movements in the values of financial instruments and determines the major inputs applied in the valuation. The valuation is reviewed and approved by the management of the Company. The valuation process and results are discussed with the audit committee twice a year for interim and annual financial reporting.

18. 金融工具的公允價值及 公允價值層級

管理層已評估現金及現金等價物、計入貿易及其他應收款項以及預付款項的金融資產、計入貿易及其他應付款項的金融負債以及銀行貸款的公允價值與彼等各自賬面值相若，主要由於該等工具於短期內到期。

本集團財務部門負責釐定金融工具公允價值計量的政策及程序。於各報告日期，財務部門分析金融工具價值的變動及確定估值中所應用的主要輸入數據。該估值乃由本公司管理層審閱及批准。就中期及年度財務報告與審核委員會每年討論兩次估值過程及結果。

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION (Continued)
簡明綜合中期財務資料附註(續)

(Expressed in RMB unless otherwise indicated) (除另有指明外，以人民幣列示)

**18. FAIR VALUE AND FAIR VALUE
HIERARCHY OF FINANCIAL
INSTRUMENTS (continued)**

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

**19. APPROVAL OF THE CONDENSED
CONSOLIDATED INTERIM FINANCIAL
INFORMATION**

The unaudited condensed consolidated interim financial information was approved and authorised for issue by the board of directors on 29 August 2023.

**18. 金融工具的公允價值及
公允價值層級(續)**

金融資產及負債的公允價值以該工具於自願交易方當前買賣(而非強迫或清倉銷售)下之可交易金額入賬。

**19. 簡明綜合中期財務資料
的批准**

未經審核簡明綜合中期財務資料乃由董事會於2023年8月29日批准並授權刊發。



光大永年

EVERBRIGHT GRAND CHINA ASSETS



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